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FACSIMILE COVER LETTER

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DATE: August 5, 2005 TIME: 4:00 PM

Our ref: Y-218 Your ref: 10/613,932

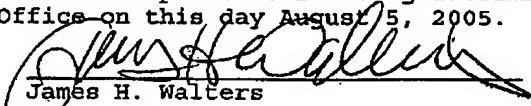
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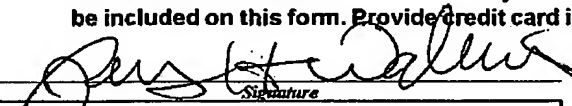
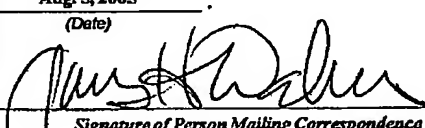
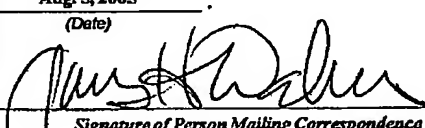
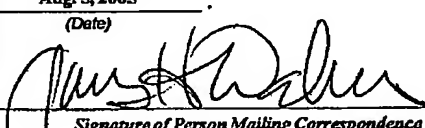
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James H. Walters
Reg. No. 35,731

AMENDMENT TRANSMITTAL LETTER (Small Entity)				Docket No. Y-218									
Applicant(s): Takahiko TANAHASHI et al													
Application No. 10/613,932	Filing Date 7/1/2003	Examiner Elias Desta	Customer No. 802	Group Art Unit 2857	Confirmation No. 4638								
Invention: NUMERICAL ANALYSIS SYSTEM USING HYBRID GRID ADAPTATION METHOD													
COMMISSIONER FOR PATENTS:													
Transmitted herewith is an amendment in the above-identified application.													
<input type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27													
The fee has been calculated and is transmitted as shown below.													
CLAIMS AS AMENDED													
	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE								
TOTAL CLAIMS	13 -	20 =	0	x \$25.00	\$0.00								
INDEP. CLAIMS	2 -	3 =	0	x \$100.00	\$0.00								
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					\$0.00								
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT					\$0.00								
<input checked="" type="checkbox"/> No additional fee is required for amendment. <input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of _____ <input type="checkbox"/> A check in the amount of _____ to cover the filing fee is enclosed. <input checked="" type="checkbox"/> The Director is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 503036 <input checked="" type="checkbox"/> Any additional filing fees required under 37 C.F.R. 1.16. <input checked="" type="checkbox"/> Any patent application processing fees under 37 CFR 1.17. <input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached. WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.													
 Signature James H. Walters, reg. no. 35,731 Customer number 802 Dellett & Walters P.O. Box 2786 Portland, OR 97208-2786 US 503-224-0115			Dated: Aug. 5, 2005 <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">I certify that this correspondence is being deposited by FAX</td> </tr> <tr> <td colspan="2">addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on</td> </tr> <tr> <td style="text-align: center;">Aug. 5, 2005</td> <td style="text-align: center;">(Date)</td> </tr> <tr> <td colspan="2" style="text-align: center;">  Signature of Person Mailing Correspondence James H. Walters Typed or Printed Name of Person Mailing Correspondence </td> </tr> </table>			I certify that this correspondence is being deposited by FAX		addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on		Aug. 5, 2005	(Date)	 Signature of Person Mailing Correspondence James H. Walters Typed or Printed Name of Person Mailing Correspondence	
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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of Confirmation No.: 4638

Takahiko TANAHASHI et al Art Unit: 2857

S. N. 10/613,932 Examiner: Elias Desta

Filed: July 1, 2003

For: NUMERICAL ANALYSIS SYSTEM USING HYBRID GRID ADAPTATION
METHOD

RESPONSE TO OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the final office action dated May 5, 2005,
please make the following amendments:

Claim amendments begin on page 2 of this document.

Remarks begin on page 7 of this document.